AMENDMENTS TO THE CLAIMS

1. **(Currently Amended)** A method of computing an energy loss generated in a viscoelastic material, comprising the steps of:

analyzing a dynamic behavior of an object ~~to be analyzed,~~ composed of a viscoelastic material~~,~~ by a numerical analysis method; and

computing said energy loss of said object momently when said object makes said dynamic behavior by a viscous component of said object,

wherein the viscoelastic material is a thermoplastic resin, a thermosetting resin, an elastomer, or a rubber composition,

wherein said numerical analysis method is carried out by an analysis using a finite element method; and said energy loss is computed by using a value of a stress generated by viscosity of said viscoelastic material, when said object makes said dynamic behavior, and

wherein said value of said stress generated by said viscosity is found by a viscous drag of a viscous component of said viscoelastic material and by a strain speed of said viscoelastic material at a time when said viscoelastic material makes said dynamic behavior.

2.- 3. **(Canceled)**

4. **(Currently Amended)** The method according to claim 1, wherein as data of properties of said viscoelastic material that is used to analyze said dynamic behavior of said ~~to be analyzed~~

object, data obtained by measurement performed in conditions where said ~~to be analyzed~~ object is actually used.

5.- 6. **(Canceled)**

7. **(Currently Amended)** A method of evaluating an energy loss of a golf ball composed of a viscoelastic material, comprising the steps of:

analyzing a dynamic behavior of said golf ball in supposition of a collision between a golf club head and said golf ball;

computing said energy loss generated in said golf ball owing to said collision by using a method of computing an energy loss generated in a viscoelastic material ~~according to claim 1~~ comprising the steps of:

analyzing a dynamic behavior of an object composed of a viscoelastic material by a numerical analysis method; and computing said energy loss of said object momently when said object makes said dynamic behavior by a viscous component of said object, wherein the viscoelastic material is a thermoplastic resin, a thermosetting resin, an elastomer, or a rubber composition;

inputting said energy loss to a visualizing software; and

visualizing said energy loss momently.

8. (Previously Presented) The method according to claim 1, wherein the object is a golf ball, a rubber roller, a rubber belt, a tire, a sporting good, a golf good, or the sole of a shoe.